

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 14th March, 2022

No. 106

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 25/2021-GST/SIKKIM

Date: 1st June, 2021

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No. 21/2019- State Tax, dated the 23rd April, 2019, namely:—

In the said notification, in the third paragraph, in the second proviso, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of July, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

